IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

C.W.P. No. 6270 of 2007
DATE OF DECISION: November 1, 2007

M/s Kapoor Dyeing and Printing Mills

…Petitioner

Versus

Commissioner of Central Excise and another

…Respondents

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR

HON'BLE MR. JUSTICE AJAY KUMAR MITTAL

Present: Mr. Jagmohan Bansal, Advocate,
for the petitioner.

Mr. Ramesh Sharma, Advocate,
for the respondents

M.M. KUMAR, J.

The instant petition is directed against orders dated 18.10.2006 (P-4) and 8.1.2007 (P-5), passed by the Customs, Excise and Service Tax Appellate Tribunal, Principal Bench, New Delhi (for brevity, 'the Tribunal'). The Tribunal has dismissed the appeal of the petitioner on account of non-deposit of the amount required for hearing the appeal. When the matter came up for consideration of this Court on 28.4.207, the petitioner through its counsel had stated that the deposit of the due amount would be made within a period of

six weeks from the date i.e. 28.4.2007. In compliance with the aforementioned submission made by the petitioner, the amount of Rs. 2,25,000/- has been deposited in instalments on 9.5.2007, 21.9.2007 and 24.9.2007, although there is some delay.

With a view to facilitate the decision on merit by the Tribunal, we, in the peculiar facts and circumstances of the case, accept the prayer made by the petitioner and accordingly quash the impugned order dated 8.1.2007 with a direction to the Tribunal to decide the appeal of the petitioner on merit. The amount has since been paid, no objection to be taken with regard to the delayed payment. However, we make it clear that quashing of order dated 8.1.2007 and any remark in the instant order shall not be construed as an expression of opinion on the merit of the appeal to be decided by the Tribunal. The Tribunal may fix a date of hearing by duly notifying the same to the parties.

(M.M. KUMAR)
JUDGE

(AJAY KUMAR MITTAL)
JUDGE

November 1, 2007
paramjit/Pkapoor